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REPORT

OF

THE COMMITTEE

APPOINTED BY THE

BOARD OF GUARDIANS OF THE POOR

OF THE

CITY AND DISTRICTS OF PHILADELPHIA,

TO VISIT THE CITIES OF

BALTIMORE, NEW-YORK, PROVIDENCE,
BOSTON, AND SALEM.

PUBLISHED BY ORDER OF THE BOARD.

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PHILADELPHIA:

Printed by Samuel Parker, No. 10, Decatur street.

1827.

The Committee appointed by the Board of Guardians of the Poor of the City and Districts of Philadelphia, to visit the towns of Baltimore, New-York, Providence, Boston and Salem, for the purpose of enquiring into their systems, and examining their Institutions for the relief of the Poor,

REPORT,

That in compliance with the resolution of the Board, they have attended to the duties assigned them, and offer the following statements as the result of their investigations. They also beg leave to observe, that they have every where received the most marked attention and hospitality, both from the municipal authorities, and directors of the various Institutions they visited, who evinced the strongest desire to afford every information, and answer every inquiry, however minute, with a frankness, that claims their highest respect, and a politeness that demands their warmest acknowledgments.

They have thought that for the sake of perspicuity, the most desirable plan would be, to give a separate detail of the system adopted by each place, with as much conciseness as the nature of the case would admit, and will afterwards offer such observations, as may be suggested by a review of the whole, pointing out those parts they may deem most interesting, and most worthy of particular consideration, with reference to our own Institutions.

BALTIMORE.

The Alms House of the city and county of Baltimore, is under the government of seven Trustees, four of whom, being residents of the city, are appointed annually by the Mayor and Council, and three, residents of the county, by the Governor and Council. They meet weekly for the transaction of their business, alternately at the Alms House, and their office in the city, and are allowed each two dollars, for every day they shall meet together, in the discharge of their duties.

The house is situated on a Farm of upwards of three hundred acres, two and a half miles from the city, and a few acres contiguous to it, are enclosed by a wall.

It consists of a centre building and wings, capable of accommodating 800 or 900 paupers, and contains

First, An Infirmary for the indigent sick.

Secondly, A Lying-in Hospital.

Thirdly, A Work House for the employment of vagrants, and such of the poor, as may be capable of contributing in some degree towards their own support.

Fourthly, An Asylum for destitute children, to which a school is annexed.

Fifthly, A Lunatic Hospital.

Sixthly, A Medical and Chirurgical School, for the advancement and diffusion of knowledge, in these important branches of science.

A classification of all persons admitted is endeavoured to be made, and the number being comparatively not very extensive, the trustees have so far been tolerably successful in effecting it; appropriating parts of the same building to each of the objects enumerated above.

The officers of the house are a Master or Steward, with a salary of \$600 per annum, and a Matron with a salary of \$200. Their duties are similar to those of the like officers in our own Institution. There is also a Physician, whose duty it is to visit the sick daily, or oftener if necessary; he is paid \$400 a year for his services, and has placed under his direction, as many resident students, as the trustees shall judge proper to appoint; these pay \$200 per annum each, for their

accommodation. The number now in the house is four, and the Physician is considered responsible for the faithful discharge of their duties. A Superintendent of the Farm is also attached to the Institution, with a salary not distinctly recollected, but believed to be \$400 a year.

No other salaries of any kind are paid to persons in the house; the duties of clerk to the Steward, Schoolmaster, Nurses and assistants, Cooks &c. being performed by paupers. All, however, are credited with any work done, or service rendered, towards the payment of their expenses of maintenance, an account being opened with each male admitted, over 15 years, and each female over 12 years, and a charge made for their support, but which shall, in no case exceed 30 cents per day. Should the amount due them for labour performed, exceed the debt incurred, they are not allowed the balance, but a discharge is granted if required. Paupers absconding without leave, or before they have remunerated the house by their labour, for all expenses, are declared by law guilty of a misdemeanor, and are liable to 12 months imprisonment. When persons are sent to the house with good clothing, watch, or other valuable articles, these are taken from them, and replaced by a suit of house uniform; on their discharge, the whole is returned. This regulation frequently prevents desertion, as it would be punished by the forfeiture of the property.

The trustees having the privilege of sending insane persons to the Maryland hospital, on payment of 100 dollars per annum for each person, prefer doing so with inveterate cases, retaining under their own care, those only of a mild character.

Children are bound out at any age, if suitable places can be procured. When once admitted into the Institution, the parents cannot require their discharge, nor object to their being bound, if it can be done advantageously.

The average number of paupers in the house is about 400—for the year ending 30th April, 1826, it was 392 $\frac{1}{3}$. There were remaining in the house 30th April, 1825, being the date of the preceding report, 386 persons; admitted during the year, including 17 children born in the house, 739; egress, including 185 deaths, 710;—remaining, 415.

Of the whole number admitted, more than three-fourths were positively ascertained to have been reduced to pauperism by intemperance; the proportion of foreigners exceeded one-third. It is estimated there is an average of one-fourth sick, one-fourth children, and nearly a fourth aged and infirm, or lame, or maimed, and incapable of labour. Those who are

able, are always kept at work, either on the farm, or in weaving, knitting, spinning, shoemaking, &c.

The produce of the farm for the year was estimated at	\$3971 85
Do. of articles manufactured in the house,	3194 82
Amounting together, to	<hr/> \$7166 67 <hr/>

All applications for admission to the house, must be made to the Ward managers, who are appointed annually, one for each ward in the city, and one for each election district in the county. Their *sole duty* is to grant orders of admission, to such as they shall judge entitled to relief.

They are not, however, restricted to sending those only who have a legal settlement, which is gained by simply being a resident of the state for twelve, and of the particular district, for six months—but may also send such “indigent and distressed persons, as in their opinion the dictates of humanity or peculiar circumstances render proper or necessary.” Their service is gratuitous.

The only out-door relief of any kind granted, is to those whom they denominate quarterly pensioners; whose number has not for several years, exceeded that of the last, when it was 137; and the whole amount paid them, was \$2491 75.

Applications for this relief must be made in writing to the trustees, with recommendations from respectable citizens, who are tax-payers. The payments are made by the agent of the trustees, on the first Tuesday in May, August, November, and February, and the amount so paid, is limited by law, not to exceed 40 dollars to each.

No other out-door support is allowed; neither medical attendance, nor medicine; fuel, provisions, nor clothing.

They do not relieve the mother of an illegitimate child from the burthen of its support, as is the practice pursued by us, not having yet adopted the maxim, that such children are public property. A woman of this class coming into the house for the purpose of being confined, is held responsible to the trustees, for all expenses incurred thereby, and she is not permitted to leave it until she shall, by her labour or other means, have discharged the debt. She is then obliged to take the child with her, and provide for it. These women are frequently called for, to be employed as wet nurses, and the applicants in such cases, pay the Institution for their lying in. The trustees stated, they did not consider themselves subjected to any expense whatever,

for the support of this description of paupers:—how different is it with us!

The mother may compel the father of an illegitimate child to contribute to its support, on application to the civil authorities after its birth; the law does not permit her to do so before, and in this respect it is admitted to be defective.

No law exists to enforce the removal of paupers, to the counties, where their last legal settlement has been attained; great inconvenience, and considerable expense are incurred on this account. The trustees sometimes send such persons home at the public charge, in preference to the alternative of continuing to support them—neither have they any law to prevent the introduction of foreign paupers, some of whom almost as soon as landed, become applicants for admission into the Alms House.

Although the city and county of Baltimore, are associated in their Alms House, each is chargeable only with the support of its own poor; for strangers, meaning such as have no residence, the city bears two-thirds of the expense, and the county one-third.

The average number supported by the city, including the quarterly pensioners, is about 500—that for the year ending in April, 1826, was 480.

It may be proper to state for the purpose of facilitating comparative statements, that the estimated population of the city of Baltimore at the present time, exceeds 70,000.

There is no special poor-tax assessed; but estimates are yearly made, of the probable expenditure, and the amount drawn as it is needed, from the city and county treasuries.

The amount expended on account of the Poor of the city, averages about \$18,000, including every expense, except their proportion of interest, on the money expended for the purchase of the farm.

NEW-YORK.

The Alms House is situated at Belle Vue, on the East River, two and a half miles distant from New-York. It is placed within an enclosure of 26 acres, surrounded by a stone wall, which also contains a penitentiary, an hospital for the sick and insane, several large buildings for work shops, school room, lodging rooms for children, and the various out-houses of a large and well regulated establishment, where no expense has been spared, to render all its parts complete and efficient. It is 325 feet long, fronting on the river, and consists of a centre building, with wings at each end, extending back 150 feet, by 50 feet wide. The centre building is 75 feet deep, and four stories high, including the basement story; the wings three stories, also including the basement. The inmates are lodged in rooms of about 22 feet by 45, (of which there are forty-two) from twenty to twenty-four persons in each room, and are classed according to their general character and habits, separating the more deserving from the abandoned and worthless, and thus removing the most obnoxious feature consequent to such establishments. The Americans are generally by themselves; so are the Irish; and the Blacks also have their separate apartments. On the female side of the house, the women eat their meals, each in their own wards, but at one table; their rations are served out and cooked in nets, in one general kitchen. On the male side, all whose health permits, eat at the same table, except in some particular cases. The different wards are under the care and inspection of persons, chosen from the most exemplary of the paupers, who serve without compensation; and it is stated that no particular difficulty is experienced, in procuring suitable characters for that station. The house is warmed by stoves placed in the basement story, with pipes and drums, communicating with the rooms above. In the upper story, however, these are not sufficient in cold weather, and additional fires are there found necessary. Anthracite coal is used as fuel, by the introduction of which, they have saved about 3000 dollars per annum. There is also a fire place in each ward, constructed for burning coal, on the plan of those in the Pennsylvania hospital, and employed occasionally to warm the

rooms, when it is not sufficiently cold to admit the use of the stoves. The average number of paupers is 1949, including children, of whom there are 425; about 150 are employed in spinning, weaving, carding, wool-picking, carpentry, shoe-making, smith's work, gardening, and tailoring. There is attached to the establishment, a farm of one hundred acres, from ten to fifteen acres of which are applied to the cultivation of potatoes; a small portion to corn; the remainder affords fodder and pasture (in part) for their cattle. The land is mostly poor, and unproductive. They are however making improvements, and hope to do better hereafter.

The sick and insane are in a separate building, erected for that especial purpose. It is 180 feet long; the centre building 50 feet front by $57\frac{1}{2}$ deep; the wings 65 feet by 50 feet deep. The wings have piazzas to each story, with external staircases communicating with each ward. It is three stories high, besides the basement story, and contains thirty-two rooms. Those for the insane who are not unruly, are 18 feet square, for eight persons each. The cells for persons entirely confined, are smaller; they are in the basement and first story. The second and third stories are for the medical and surgical cases, and are divided into twelve wards of 50 by 22 feet, 11 feet high, extending across the building, with from 16 to 20 patients in a ward. Sixteen is judged to be the largest number that can be placed with safety in each ward. There is a matron in this establishment with a salary of two hundred dollars, and a nurse and assistant to each ward, selected from the paupers. The average number of sick and insane persons is 260. The whole institution is under the care of one physician, with a salary of 1500 dollars, and two assistants, without compensation.

Among the other buildings connected with the system, is one of 200 feet long, and three stories high; the ground floor and first story of which are occupied for manufacturing purposes, where nearly all the clothing of the paupers is made. The upper story is appropriated to a school room on the Lancasterian plan, apparently conducted with great order and regularity. The teacher is paid by the state, and is under the direction of the managers of the public schools. The children were very orderly and clean, decently clothed, and in good health. Specimens of their writing were shown us of superior elegance. An average of 258 was instructed last quarter.

There are also two detached buildings for the accommodation of the children, where they are comfortably lodged, and where they eat their meals, and are thus kept separate from the paupers. They are bound out at any age when proper

places can be secured for them, under the condition that they shall receive one quarter's schooling every year, freedom suit, &c.

Another building, and by no means the least useful, is that in which the small-pox patients are placed; a part of it is also appropriated to the reception of vagrants, whose filthy condition unfits them for introduction into the Alms House. They are here cleansed from their vermin, their clothes burnt, and are otherwise purified.

The officers of the Institution, and their salaries, are as follows:

IN THE ALMS HOUSE,

One Superintendent, who is ex-officio a member of the Board of Commissioners,	-	-	\$1600
Three Stewards, at a salary of \$500 each,	-	-	1500
One Matron,	-	-	200
One Superintendent of Work-shops,	-	-	250

IN THE HOSPITAL,

One Physician,	-	-	-	-	1500
One Steward,	-	-	-	-	500
One Matron,	-	-	-	-	200

5750

To these must be added, the Clerk of the Commissioners at their office in the city, with a salary of

A deputy Clerk, at	-	-	-	-	800
And a Visiter, at	-	-	-	-	450
					600

1850

\$7600

Which with an additional Visiter occasionally employed, constitute the whole number of officers, to whom a compensation is given.

The expenses of the Institution are about 58,500 dollars per annum: but there being no printed details, we cannot give particulars. The number of deaths in the Alms House and hospital departments, last year, was 524.

The out-door relief which forms so important a part of our expenditure, is conducted in New-York in the following manner. The system of poor laws is under the control and regulation of five commissioners appointed by the Mayor and

Council, and continued at pleasure, who receive no compensation, and who meet once every fortnight at the Alms House, and once a week at their office in the city. They employ an agent or clerk, who keeps the books and accounts of the establishment, and who receives applications for relief;—a deputy clerk, and a visiter, who examines into the condition of applicants, and reports their cases to the commissioners at their next meeting, or who in cases of great urgency, may grant assistance on his own judgment, afterwards reporting what he has done. During the winter a second, and sometimes a third visiter is employed, as circumstances may require. This relief is granted in money, wood or provisions, as may be deemed most proper. But it rarely happens that any one is admitted as a regular pensioner, to receive a specific stipend at stated periods. This practice the commissioners have learned by experience, to be the fruitful source of most of the evils resulting from the operation of the poor laws, by creating an improper dependance on the public, degrading the character of the individual, and destroying the incentives to honest exertion. Thus since the first of May, the period when their distributions in great measure cease, they have but twenty regular paupers remaining; and the whole amount of relief thus granted during the last year ending May 1st. was 13,690 dollars including salaries, distributed among 1500 families; 8000 dollars being given in cash, the remainder in wood and provisions, and this sum was several thousand dollars greater than the expenditure of the preceding year, on account of the severity of the winter. Relief is rarely extended to single persons, but is in great measure confined to families; the commissioners rightly judging, that it is most expedient to send the former to the Alms House. Neither is medical relief afforded to out-door paupers; for this they are indebted to the Dispensaries.

No tax is levied in New-York for the specific purpose of supporting the poor; when the municipal authorities are about raising supplies for the current expenses of the year, a calculation of the probable amount they shall require, is given by the commissioners, and is included in the general estimate, and afterwards drawn from the public treasury as it may be wanted. This however is in part replaced by 10,000 dollars, allowed by the state, for the support of foreign paupers, and an equal sum it is expected will be received under a new regulation, by which merchants are permitted to commute the cases of passengers from other countries, by paying \$2 50 per head, in place of giving bonds that they shall not become chargeable;

but this commutation is accepted only in such cases as the commissioners may approve of.

It does not appear that this district has any arrangements with other states, relating to the removal of paupers. If it is considered most economical to relieve them, it is done; if otherwise, they are removed, or money is given them, to go elsewhere. Strangers without settlement any where, are relieved as in other cases, and got rid of as soon as possible; the right of such persons to claim relief, has never been determined by law.

In cases of desertion of their families by husbands, suits are commenced, if a prospect of obtaining any thing exists; for the most part however, nothing is obtained, neither are the parties arrested. The wife and children, if actually in want, are taken care of.

In case of bastardy, the preliminary arrangements are nearly similar to our own. Where the father is able to support the child, the course to pursue is obvious; but in the contrary case, the female is taken to the Alms House to be confined, and no relief is afforded except at that place; after delivery she is discharged with her child, provided she is in good health, and able to support herself, if otherwise (and here the strictest scrutiny is made) she may remain, but no money is in any case paid her, unless it be obtained from the father. In other words, she is placed on precisely the same footing with other paupers.

Commutations of cases often take place, on the payment of 400 dollars, or a less sum according to circumstances. The cases now in charge amount to eighty or ninety. The settlement of a bastard child is with the mother; where female apprentices have bastard children, the master or mistress are considered bound to support them; but this right is not always enforced.

The whole expenses of the Poor establishment are 72,190 dollars, and the district contains 175,000 inhabitants.

PROVIDENCE.

The information gained at this place, may be stated in a few words. The town has a population of 16000 persons, and the expenses on account of paupers are 7500 dollars. The whole of the arrangements are under the direction of one overseer, appointed by the municipal authorities, with a salary of 700 dollars, and a keeper of the Alms House at 150 dollars. The inmates of the house are boarded by the keeper, who receives an allowance of \$1 25 per week per head; children half price. No labour has been introduced among them, except picking of oakum. Out of door relief is given in wood and money, at the discretion of the overseer, and one physician is employed at 75 dollars per annum, who attends to all the paupers. Women with bastard children, are placed on the same footing with other cases of pauperism, and are relieved or not, at discretion; paupers from other counties, are sent home at the expense of the counties to which they may belong. Children are bound out at seven years of age, and may be bound in adjoining states. Bonds are exacted from merchants, that the foreigners they may introduce, shall not become chargeable.

This system has been in operation many years, with little variation. A new poor house is now erecting on a larger scale, which when finished, will, it is expected, lead to the adoption of a better order of things, and enable them to profit by the experience of their neighbours.

Your committee did not visit Newport, but were informed that the Alms House of that place, was situated on an island of about 90 acres, where all their paupers are removed; and that the expenses, which formerly amounted to nearly 10,000 dollars, are now reduced to less than 3000 dollars. The occupations are farming, weaving, picking oakum, &c. Number of paupers 70. Out of door relief is *entirely abolished*; and great advantages result from having an island entirely to themselves.

BOSTON.

The Alms House is at South Boston, about two miles from town, and is located on a farm of about 60 acres, surrounded by a stockade fence twelve feet high. The buildings were erected three years since, are of stone, two hundred and twenty feet long, by forty deep, four stories high, including basement story, and are divided into apartments somewhat similar to those at New-York, but of smaller dimensions, with fire places in each, and furnaces in the cellar, with flues for the purpose of warming the passages and rooms immediately adjoining. These are generally 15 feet by 13, with from three to five persons in a room; and two larger apartments on the first floor at each end of the building, are occupied as hospitals for the sick, the average number of whom is about thirty. There is no separate establishment for the children, except a school-house, where they are instructed at stated hours. There is a building expressly for the blacks, who are not allowed to intermingle with the whites, except so far as their necessary avocations may render it unavoidable; and also separate accommodations for the worst cases of insanity. The average number of paupers in the house during the past year was 450, and there remained 408 on the 30th of April last: the occupations are farming, shoemaking, tayloring, carpentry, &c. the particulars of which will be seen in document A.

The farm has not yet been brought into that state of improvement of which it is deemed capable: the effective labour it is stated, has heretofore been for the most part applied to the erection of buildings and fences, levelling the ground, &c. and therefore a correct estimate of its advantages as attached to a Poor house, cannot be exhibited. However, from documents obtained, it appears that the produce for 1826, was valued at \$2448 44, much less than was anticipated, in consequence of the unusually unfavourable weather experienced. From present appearances it is supposed, that the crops of 1827 will be fully double the above amount. See document B.

The institution is governed by nine directors, chosen annually by the city council, and continued at pleasure; they re-

ceive no salary, and meet weekly. Acting under their direction, are a superintendent, an assistant ditto; a physician, who visits daily; a chaplain, who also performs the duty of schoolmaster; a clerk, teamster, &c.: all the salaries amounting to \$3575 28 per annum. See document C.

Your committee do not deem it necessary here to give a long detail of particulars, respecting the fiscal concerns of the institution. On this head they beg leave to refer to documents C and D, attached to this report. They will merely state in general terms, that the expenses, after all necessary deductions, leave a balance against the institution of 10,786 dollars. It must however be recollected, that an allowance of ninety cents per week, is made by the state, for each foreign pauper supported by the towns. The receipts of the Alms House on this head last year, amounted to 7,490 dollars, which added to the above amount of 10,786 dollars, show the actual expenditures to have been 18,276 dollars.

The manner of affording relief to the out-pensioners, is a singular anomaly. It is a remnant of their old system, in some points resembling our own. Under this regulation, twelve guardians, (one from each ward) are elected annually by the people; and the Alms House, when in the city, was also under their government. A removal being proposed, and the idea of a new organization suggested, great opposition was manifested by those interested in the ancient state of things; a resistance principally arising from political jealousy, inasmuch as the choice of overseers was to be taken from the people, and given to the Council. Another cause of their aversion to the change, was created by the existence of a permanent fund of 70,000 dollars, produced from bequests, and applied under their direction to certain specific purposes: the control over this money they were not willing to relinquish. This opposition was so systematic and continued, that it was found to be impolitic to press the alterations too far, and a compromise was made, by which the out of door relief was left with the old board, and the Alms House consigned to the *new*; a system that leads to great confusion, and the wonder is that it is not much greater. A short time, however, it is hoped, will effect an amalgamation of the two boards, when it is thought the whole expenses may be reduced, to the sum now expended by the Alms House alone. At present relief is granted in quarterly pensions of from five to thirteen dollars, at the discretion of the overseers, (each attending to the business of his own ward,) and who report to the board at their stated meetings, which take place monthly. The relief is given in

wood, provisions, and *some money*; but not more than half a cord of wood is allowed during the winter. The overseers receive no compensation; their clerk has a salary of 500 dollars. No medical relief is given.

Merchants and captains give bonds that foreign passengers shall not become chargeable; no commutations are received. Women pregnant with bastard children are sent to the Alms House, and after confinement, discharged with their offspring; and nothing is allowed them unless obtained from the father. There are not above *ten cases in a year*. Applications for relief, are made either to the managers of the house, or to the board of overseers.

The boundaries of the poor district contain a population of 60,000 persons. The out of door expenses last year were 12,256 dollars, including 2150 dollars received from the state for the support of foreigners, making the whole amount expended 30,532 dollars: from which deduct 9640, paid by the state, and a balance of 20,892 remains, being the actual burthen supported by the town.

SALEM.

The Alms House of this place is situated on a farm about one mile from the town, upon a neck of land nearly surrounded by water. It is a large building five stories high, including basement story, divided into twenty rooms on each floor, of about 20 feet square, and its general internal arrangements and regulations do not differ materially from those of Boston. The different kinds of labour in the various shops and offices, are conducted with an order and industry, highly creditable to those under whose direction they are performed. These consist of spinning, weaving, coopering, the manufacture of small articles of cabinet furniture, making the wood work of all the tools used on the farm, corn brooms, &c.; it being always a principal object with the overseers, to give as much of an active character to the employments of the poor, as the age, strength, and general habits of the persons to be employed, will admit. The shoes worn by the tenants of the Alms House, have from the commencement of the establishment been made there, without the purchase of a single pair. Much of the cloth worn is manufactured there, and all the clothes are cut out and made in the house. The employment of picking oakum, is restricted to those who are confined to their rooms by age and infirmity, or who are otherwise incapable of hard labour.

The average number of paupers in the house is 212, of whom 50 are foreigners, and thirty-five children, under twelve years; these are instructed in a school, the master of which, and those having charge of the wards as nurses and attendants, are inmates of the house, and receive no salary.

The farm consists of about eighty-five acres of land, much of it very rough, and of little value for cultivation. But this disadvantage is amply compensated by the existence of a quarry of excellent granite, and beds of superior gravel, which produce a permanent income, and supply matter for effective labour. The receipts from this source during the past year ending 2d of March, 1825, amounted to \$5709 90, and the whole sum derived therefrom, since opening the quarry a few years since, is upwards of 27,000 dollars.

The farming system has been in operation about ten years, and the results appear to give great satisfaction. The productions are potatoes, turnips, corn, barley, and all the vegetables of every description used in the house. No better evidence of progressive improvement need be adduced than the fact, that the institution brought the town in debt in 1819, in the sum of 4500 dollars; and in 1825, left a balance in its favour, of 1886 dollars: (the balance of last year, however, was but about 700 dollars.) But it ought to be remembered, that for this flourishing state of things, they are mainly indebted to the quarry: to which must be added, the sum of 2675 dollars received from the state, for foreign paupers. See document E.

The Institution is under the charge of seven directors, elected by the people annually, and who receive no compensation. They meet weekly at their office, to receive and examine applicants, and monthly at the Alms House. The other officers are a superintendent and wife, clerk to the board, physician, chaplain, and apothecary, whose united salaries amount to 1350 dollars.

The population of Salem is 13,000, and the amount of out of door relief last year, was 1950 dollars, divided among 191 families, in wood, meal, molasses, rice and chocolate, *but no money*. This relief is given to families alone, and is distributed at the Alms House by the steward. Single persons are taken to the house. To this rule an exception is made in favour of about twenty respectable and aged individuals. In cases of bastardy, the regulations are similar to those of Boston; there are *but two or three cases a year*.

HARTFORD.

This town has a population of 7000 persons. The Alms House is a mile from the city. To it are attached 45 acres of land, and part of the building is used as a house of correction, for which purpose the basement story is appropriated. It has been erected about two years; before its establishment, the expenses annually incurred, were 3500 dollars; they are now but 1407 dollars, which sum includes the interest of money expended in purchasing the farm, and building the house, amounting to 6500 dollars. There are from 40 to 50 persons in the house, 18 to 20 of whom are males, and 9 or 10 are employed on the farm. The rest are kept at shoemaking, tayloring, and other light work, and the average expense of their maintenance is 49 cents per week each. The house is under the superintendence of a steward, and his wife, at a salary of 365 dollars. The out door relief is limited to 200 dollars per annum, including the payment of one half of the physician's salary, amounting to 25 dollars; the other half being charged to the Alms House. This relief is in wood, and physic alone, and no persons are assisted, except such as have a legal settlement. Foreign paupers are supported by the state, which has contracted to pay an individual 2500 dollars per annum for their board, be the number what it may, and consequently it is the interest of the contractor, to get rid of as many as possible. *Formerly* 16,000 dollars were expended on this account, and it is expected the contract will be taken next year, at \$2000.

The regulations with regard to cases of bastardy, are similar to those of Boston and Salem, with this exception, that when a female apprentice has a bastard child, the master or mistress are bound to support the mother, and the public take the child. Few cases however occur, and there is consequently very little trouble experienced in this particular.

No arrangements have been made with adjoining states for the removal of paupers. By a reference to the statute book it appears, that persons not having a legal residence, may be sent to the states to which they belong, at the expense of the town sending them. The same regulation applies to paupers of other districts of the same state. And further, the selectmen of any

town may order any person not an inhabitant of the state to depart, and the person so named, shall pay a fine of \$1 67 per week, for each week he or she shall continue in such town after the said warning, and such person not having wherewith to pay said fine, shall be whipped on the naked body, not exceeding ten stripes.—The same punishment may be inflicted on paupers returning, after being sent away!

This summary mode of proceeding it is believed is rarely, if ever, put into practice; and your committee are not prepared to recommend it for adoption!

Any person introducing a pauper into the state, is liable to a fine of sixty dollars.

Since the establishment of the Alms House, the number of applicants is much reduced. Norwich, New Haven and New London, in the same state, have introduced similar systems with equal success.

All the arrangements and details of the Poor law, are carried into effect by two selectmen of the town, in conjunction with the steward of the Alms House.

In order to show the great excess of expenditure for the relief and support of the Poor in Philadelphia, when compared with the large cities of Baltimore, New-York, and Boston, the committee present to the Board the following statements; keeping out of view peculiar local advantages, such as the support of Foreign Poor by the State, &c.

PHILADELPHIA, FOR 1825-6.

Amount expended for the support of Paupers in the Alms House	- - - -	\$37,309
Average number in the house during the year, 994—being about 72 cents each, per week.		
Childrens' Asylum,	- - - -	7,034
Pensions and relief to Paupers out of the house,	-	47,357
		<hr/>
		\$91,700
		<hr/>

Population of the Districts incorporated for the support and relief of the Poor, about 125,000.

BALTIMORE, FOR 1826.

Amount expended for the support of Paupers in the House,	- - - -	\$15,509
Average number in the House, 392—being 75 cents each, per week.		
Pensions and relief to Paupers out of the House,	-	2,491
		<hr/>
		\$18,000
		<hr/>

Population, 70,000.

NEW-YORK, FOR 1826.

Amount expended for the support of Paupers in the House,	- - - -	\$58,500
Average number in the House, 1949, being about 60 cents each, per week.		
Pensions and relief to Paupers out of the House,	-	13,690
		<hr/>
		\$72,190
		<hr/>

Population, 175,000.

BOSTON, FOR 1826.

Amount expended for the support of Paupers in the House, - - - - -	\$18,276
Average number in the House, 450—being about 78 cents each, per week.	
Pensions and relief to Paupers out of the House, -	12,256
	<hr/>
	\$30,532

Population, 60,000.

Admitting that the expenditure in Philadelphia, for the relief and support of the Poor, should be no more in proportion to its population, than the cities with which it is contrasted—then,

Philadelphia compared with Baltimore, should have paid in out-door relief, but - - - -	\$4,448 instead of 47,357
And in the whole, but - - - -	32,143 instead of 91,700

Ditto, compared with New-York, in out-door relief, but - - - -	9,778 instead of 47,357
And in the whole, but - - - -	51,565 instead of 91,700

Ditto, compared with Boston, in out-door relief, but - - - -	25,533 instead of 47,357
And in the whole, but - - - -	63,608 instead of 91,700

REMARKS.

On a careful consideration of what has been stated, your committee cannot but admit the mortifying fact, that every system they have examined is superior to our own. Whatever the defects of the principles on which they are founded may be, (and none are faultless,) or whatever the consequent errors, in practice, the result of their operations is still the same; more satisfactory, and more conducive to the well being of society. While other states have been investigating the causes and consequences of pauperism, and while practical men, deeply imbued with the subject, have thought it worthy their most serious attention, we have made no advances, urged no salutary improvement, proposed no efficient reformation. All ranks and classes of the thinking part of the community, have long been convinced of the necessity of a change, but none seem disposed to undertake its accomplishment. Those who feel most indifferent, say it is the business of the Board of Guardians; and many, who, under more favourable auspices might be enlisted in the cause, consider it so environed by difficulties and prejudices, that it is next to impossible to overcome or subdue them. Local jealousies, personal enmities, mistaken notions of humanity, must be combatted at every step, and thus the progress of this most important investigation, has been arrested in the onset, and its advocates have retired disgusted or discomfited.

The first and most grievous error of our unwieldy system, is the abuse of the administration of relief, other than in the Alms House. With a large district, divided into sections, under the charge of individual guardians, who collectively form a board, of the most dissimilar views, temper and feelings, it would be almost miraculous, if abuses did not exist, and very difficult, if not impossible, substantially to reform them, if ever so obvious. Hence, the man of the clearest head, who from the deepest reflection, has arrived at the most correct conclusions, and who if properly seconded, would carry them into useful practice, finds himself surrounded by fellow-labourers, who with equally good intentions, but mistaken notions, counteract all his views, and defeat all his endeavours.

Your committee, however, are encouraged to believe, that notwithstanding the attendant obstacles, *the time has arrived to commence, if not fully to accomplish a radical reform. The public mind is, in their opinion, prepared for a change; and they think that this Board was, perhaps, at no former period, so cordially disposed to unite in effecting it.* That we have been prosecuting a career of error, is sufficiently obvious, and the natural consequence is a co-extensive increase of misery and profligacy, of idleness and crime. The incentives to industry have been weakened, the ties which connect society relaxed, and the desire of honest independence lessened, among that class of the community, to whom honesty, industry and sobriety are peculiarly indispensable. For take from the man, whose lot it is to labour day by day for his daily bread, these essential qualifications, and suffer him to become the degraded recipient of public charity, without having been compelled to it by sorrow and suffering, arising from causes beyond his control, and if he ever again emerge from degradation, or elevate himself to respectability, he must possess redeeming qualities, that rarely fall to the lot of his fellow men.

Your committee can with confidence assert, that the experience of all places, where the system of out-door relief has prevailed, leads to the same conclusion, namely, "*That of all modes of providing for the Poor, the most wasteful, the most expensive, and the most injurious to their morals, and destructive of their industrious habits, is that of supply in their own families.*" Ample illustrations might be adduced, to show the justice of this opinion. "The manner in which public charity is too often administered," (says the report from the Beverly Poor-house) "affords encouragement to idleness, intemperance, and improvidence. The idle will beg, in preference to working: relief is extended to them without suitable discrimination. They are not left to feel the just consequences of their own idleness. The industrious poor are discouraged, by observing that bounty bestowed upon the idle, which they can only obtain by the sweat of their brow. Our climate indicates the necessity of forecast. If in summer the poor expend all the produce of their labour, in winter they will be in want. This improvidence may be, and often is encouraged, by the facility with which relief is obtained under pressing circumstances. At the time they are mispending or wasting their earnings, if they reflect at all, it will be that when winter comes upon them, and they are cut off from labour, they

have a resource in the charity of individuals, and if not, they can obtain relief by application to the overseers of the poor.”

If out-door relief be given at all, the manner of administering it adopted by the town of Salem, is the least objectionable of any that has come under our notice: viz. in donations of wood and provisions, distributed at the Alms House, by the steward, under the direction of the overseers; *and no money in any case to be given.* But even this mode is liable to great abuse; and indeed, what plan could be adopted, which trick and imposture and indolence, would not continually overreach? In short, the whole system is essentially founded in error, and all its parts are consequently defective.

It is an axiom abundantly confirmed by experience, that in proportion to the means of support, provided for the poor and improvident, they are found to increase and multiply. This is a fact that should be kept in view by the directors of every Poor corporation; and they should remember, that they are not appointed and invested with power, for the purpose of giving encouragement to intemperance and vice, by affording desirable asylums for their unprincipled votaries. The great defect of our Alms House is, that from want of room, adequate accommodations for the employment of the paupers cannot be had; and from its imperfect construction, a suitable classification of the inmates cannot be effected. That the aged and infirm, who have never forfeited their title to respect, and are the victims of disease and misfortune, should be indiscriminately mingled with the brutalized victims of excess and crime, is a state of things that ought not to be tolerated by any intelligent community. It is subjecting those already too much cast down, to a new degradation, and is a further and unmerited addition of misery and oppression. “On the other hand, if the vicious are permitted to enjoy the comforts, and partake of the indulgence, which are due to age and misfortune alone, their condition becomes not only supportable, but eligible. The fear of poverty is diminished, and the shame of dependance obliterated. Public establishments become thronged, as will never fail to be the case, whenever Alms House support is better than, or even equal in its kind, to the support to be obtained by labour. These considerations, and others, which will readily present themselves to the reflections of intelligent men, show, we trust, the necessity of such an establishment, as will enable us to make the most important and just of all discriminations; between the poor in consequence of vice, and the poor in consequence of misfortune.”*

* See Boston Report on Pauperism, of 1821.

The poor in consequence of vice, constitute here and every where, by far the greater part of the poor. The experience of every Institution your committee has visited is decisive on this point. From three-fourths to nine-tenths of the paupers in all parts of our country, may attribute their degradation to the vice of intemperance. Whether the passage of a law similar to that of Baltimore, which compels the inmates of their Alms House, to remain, until they have performed a sufficiency of labour to repay their expenses, would here be expedient, is a question we leave for the consideration of the Board. Two preceding Boards have answered it in the affirmative.

The Trustees of the Baltimore establishment, are unanimously of opinion, that this regulation is decidedly beneficial, and thus far has exceeded their most sanguine expectation. It is the most important feature of their whole system; and its operation enables them to effect several desirable ends, of hitherto very difficult accomplishment. In the first place, it empowers them to derive an income from that class who are always the greatest burthen, namely, the intemperate, and at the same time rids them entirely of the charge of numbers. It also enables them to turn to some account, another description of unworthy poor, whose relief is extremely onerous; viz. syphilitic cases, particularly female. To these, our Alms House is a resource for maintenance during the continuance of disease, contracted solely by their own vices. When cured, they demand their discharge, and immediately return to their former courses, and are in a short time again applicants for relief, and always at a more than proportionate expense, as they are under medical treatment during the whole period of their stay. Many of these, even when attacked with disease, would be extremely cautious of applying for admission on such terms; and by finding that impunity did not always follow their irregularities, might haply acquire sufficient forecast to avoid them for the future.

It is a truth, which your committee cannot avoid again impressing on your minds, that no means exist of affording Alms House support, without injury to public morals, unless an equivalent be returned in labour, as far as the strength and ability of the recipient admits. "Indolence, intemperance, and sensuality," (we quote from the Boston report) "are the great causes of pauperism in this country. Notwithstanding the imbecility induced by their habits and vices, it is found by experience, that generally speaking, all this class can do something, and very many of them a great deal; and some of them

fall little, and often not at all short, of the ability to perform daily, the complete task of a day-labourer."

"The present accommodations of the Alms House not furnishing the means, nor the space for actual employ, their labour is but little, and of small account. The course of the practice of this class is, to come or to be brought to the Alms House, in a state of disease or intoxication, or in the winter in actual want, and after passing weeks or months, crowded within its walls; after being cured, restored, and supported, during sickness, and through inclement seasons, they are permitted to depart, to enter upon the same career of vice and indulgence, until they are again brought back; to be again supported and cured; and again sent forth, to commence and pursue the same circle. Now it is apparent, that so long as this class can come when they will, and depart when they will; so long as Alms House fare is upon a level in point of quality and comfort, and often a little superior to their out of door support and comforts; so long as little or no labour is required of them within the walls, and there is no land belonging to the establishment on which they can work without;—that they will have little or no inducement, either to labour or to economize, in order to prevent their being compelled to resort to it. On the contrary it is obvious, that the certainty of a comfortable and easy life in the winter, is a perpetual and very effectual encouragement, to a thoughtless, dissipated, and self-indulgent course during the summer. Accordingly, institutions of this kind, when from necessity or any other circumstances, they are conducted upon such principles, may justly be considered as encouraging and augmenting the amount of pauperism in a community. It follows therefore, from these considerations, that it is the great duty of every society to take care, that their Alms Houses should be provided with space and accommodations, to enable those who have the superintendence of them, to provide work for this class, and for every class in it, according to its ability; to the end, *that they should never become the resort of idleness, for indulgence; nor of vice for comfort; nor of disease for cure, without cost.**

The practice of the Trustees of Baltimore, since the introduction of their new system, is a sufficient illustration of these sentiments. The diminution of the out-door relief, and the methodical employment exacted within, have been attended with such encouraging success, and have so greatly lessened the number of paupers, as to leave no doubt of the propriety of their

* See Boston Report.

plans, nor uncertainty with regard to their ultimate accomplishment.

One of the greatest burthens that falls upon this corporation, is the maintenance of the host of worthless foreigners, disgorged upon our shores. The proportion is so large, and so continually increasing, that we are imperatively called upon to take some steps to arrest its progress. It is neither reasonable nor just, nor politic, that we should incur so heavy an expense in the support of people, who never have, *nor never will* contribute one cent to the benefit of this community, and who have in many instances been public paupers in their own country. If ever the trite adage, "that charity begins at home," be adopted as a rule of conduct, either by individuals or communities, it is especially under circumstances like the present, that it should be admitted in its fullest extent; and that the people of this district, should unresistingly suffer it to become the reservoir into which Europe may pour her surplus of worthlessness, improvidence and crime, exhibits a degree of forbearance and recklessness altogether inexcusable.

The adoption of a regulation sanctioned by law, obliging all merchants and captains to furnish a list of the passengers they may import, immediately on arrival, and either to give security they shall not become a public charge, or to commute the cases by the payment of a certain sum per head, would in a degree remedy the evil. Such is the regulation at New-York, and as has already been stated, the sum derived therefrom amounts to 10,000 dollars per annum; or if the legislature of our state would extend to us the same liberality evinced by the legislatures of New-York, Massachusetts and Connecticut, in annually appropriating a specific sum for the relief of cases of this kind, our burthen would be considerably lightened. The chances, however, of aid from this source are too small to be much calculated upon, or to excite very sanguine expectations.

There is another point, in the administration of the Poor Laws in other places, to which your committee would call your attention. It is the fact of the overseers and managers generally remaining in office for a series of years. Many obvious advantages result from this regulation; they feel a greater weight of responsibility, become better acquainted with their duties, and more expert in performing them; and being for the most part few in number, have a personal knowledge of the wants, character, and merits, of all the applicants who come under their notice.

The usage of this Board with regard to cases of bastardy, is

one of the most odious features in their whole system, inasmuch as it is an encouragement to vice, and offers a premium for prostitution. If such be the fact, it ill becomes an assemblage of married men, the fathers of families, to persist in vindicating either its propriety or its policy. Though your committee are not prepared to say, that it is the particular province or duty of the Board of guardians in their collective capacity, to recall the wanderer from the error of his ways, yet we may most assuredly assert, that they are bound to afford no inducements to a departure from virtue. And if the extending relief to all cases of this nature that come under their notice, if paying a regular stipend from the public purse, whenever the female cannot find a profitable father for her offspring, be not affording countenance and encouragement, then are your committee ignorant of the meaning of words, and incapable of estimating the moral consequences of things.

To show the miserable effects of our ill advised system on this head, we have only to contrast its results, with the practice adopted by our sister institutions in like cases, and it can no longer be regarded as problematical, that ours is wrong in all its features and bearings, and exhibits an anomaly altogether unique, and such as excited the surprise of all persons in other places to whom it was described. Indeed they could hardly realize the existence of a state of things so contrary to their own practice, and so evidently tending to unnecessary expense, and unavoidable immorality. Thus in Baltimore, the trustees for the poor expressly stated, that they did not consider themselves subjected to any expense on this head; in New York 80 or 90 cases come under their notice; in Boston *nine or ten*, in Salem *two or three*, and in Philadelphia 269!!! a difference which can never be accounted for by greater population, nor by any alleged or supposed inferiority of moral feeling or principle. Does it not rather arise from the support and countenance held forth on the one hand, and the absolute denial of them on the other; from the impunity with which decorum and virtue are set at nought within our borders, and the restraint, reproof, and punishment, which elsewhere attend their violation? Let any one whose convictions on this point are not sufficiently clear, attend at this room on the day when the committee on bastardy pay the weekly allowances to their pensioners, and mark the unblushing effrontery, that some of them exhibit. The thanklessness with which they receive their allotted stipend; the insolence with which they demand a further supply, arrogantly exacting as a *right*, what ought never to have been granted, even as a charity.

Were it not that your committee considered this subject as one of vital importance, they would forbear to press it upon your consideration, with so great earnestness. But believing that your practice in this particular demands a speedy and effectual reformation, they trust you will coincide with them in opinion, that a beginning cannot too soon be made; and though there are subjects on which a diversity of opinion may prevent a change, and abuses difficult to be reached, and therefore hard to abolish, yet that this is a reform on which all will agree, and one that may easily be accomplished.

It is time to bring these observations to a close; they are extended to a greater length than was anticipated by your committee on commencing them. They will only remark in conclusion, that while admitting the inferiority of our own institutions, compared with those they have visited, they find consolation in the reflection, that as the cause of this inferiority is sufficiently obvious, the means of improvement are abundantly within our reach. They have no specific plan to offer, neither did they consider it their province to digest one. Whatever facts have been collected, are now before the Board, for its consideration; and if they have suggested any idea, or enforced any principle of practical utility, they may satisfactorily conclude that their labour has not been entirely in vain.

THOMAS ROGERS,
JAMES WEST,
ROBERT EARP,
WM. V. ANDERSON, *who*

visited Baltimore in the place of Robert Earp.

June 6th, 1827.

HOUSE OF REFUGE.

Your Committee beg leave, by way of supplement to their Report, to offer a few remarks upon an Institution, in visiting which they experienced the most unmingled satisfaction. They allude to the House of Refuge for destitute Children at New-York. The sight of so many helpless beings, whose day of existence though just commenced, had already been clouded by misery and crime, whose destruction seemed certain, and but for this asylum, would perhaps, have inevitably been consummated, "snatched like brands from the burning," arrested in their career of depravity, and turned into the road of industry and virtue, was surely an exhibition, calculated to interest all the best feelings of the heart.

This establishment is located a few miles from the city, and consists of two separate houses for the accommodation of both sexes, with other buildings for workshops. The funds for its erection were derived from voluntary subscriptions, and a liberal donation of 18,000 dollars from the State, besides an annual contribution of 8000 dollars from the same source. To prevent all opportunity of evil communications, the children are lodged in separate cells, constructed after the manner of those in the Auburn prison, with suitable provision for the necessary admission of air. The trades taught are shoemaking, tayloring, silver plating, manufacturing brass nails, making cane bottomed chairs, &c.; and the dexterity exhibited in these operations was highly gratifying. Each trade is carried on in a separate apartment, and the boys are hired at 12½ cents per day, each, to contractors, who provide a foreman to superintend, and instruct them, and see that their allotted tasks are performed with diligence and ability. At first view, 12½ cents per day, might seem to be a small allowance for boys, some of whom can earn the full wages of a man; but it must be remembered that many, and particularly the smallest, are of little service for a considerable time; and moreover, there is no certainty of retaining those who are most profitable, because they are liable to be sent away, whenever the Managers consider their reformation as radically effected; it being a fixed

rule not to retain them longer than is necessary to accomplish this desirable end. They are then bound out, and care is taken to remove them as far as possible from their former haunts; the country is therefore always preferred; and thus with a stock of knowledge acquired, a trade learned, and a foundation of moral feeling and integrity laid, they again commence their career of life, with the power of rising to usefulness and honour; for the fatal consequences of idleness have been revealed to their understandings, and the value of industry enforced, by practical illustration.

This establishment having excited much interest in the public mind, and its merits being generally appreciated, your committee would not have extended their report, already too long, by noticing it on this occasion, had they not thought it their duty to call the attention of the philanthropic, to the similar Institution about to be erected in this city; and to urge upon their fellow-citizens, the peculiar advantages that will result from its successful prosecution. Every inducement that can animate the charitable and the good, may here find full scope for active and vigorous exertion. The best men, with hearts and coffers, alike open to the appeals of beneficence, have often to acknowledge with regret, that their efforts to alleviate, or lessen the sum of human suffering, have been rendered worse than useless, by the unworthiness of the objects participating in their bounty; and have at times been almost ready to conclude, that obeying the impulse of charity, was only assisting the progress of crime. But here is a field open for action, where they may exercise all their energies, and enjoy by anticipation, the reward of their righteous labours; the consciousness of promoting a work pleasing to God, and useful to man. And when we recollect, that these same children were a short time since a nuisance, and an incumbrance, and are now a benefit to society, both by the positive labour they perform, and the encouraging example they present, we may surely conclude, that it is the best policy, and most imperious duty of every community, to cherish and protect such establishments.

In the success of the House of Refuge, in Philadelphia, this Board moreover is particularly interested; because there is continually in the Alms House, a large number of children, essentially subjects for its care, whose course may be happy or miserable, honourable or disgraceful, according to the specific nature of the provision, made for their support and education. Their reformation can never be accomplished in the latter place, where they are liable to acquire bad habits and principles, and lay the foundation for that career of worthlessness and improvi-

dence, "which terminates often in the goal; often in the penitentiary, and not seldom at the gallows."

Another indispensable Institution remains to be established; we allude to an asylum for the Intemperate. This, if erected and properly conducted, would tend to stop the progress of an increasing and destructive evil. If full powers were granted to its directors, to arrest and detain these brutalized beings, otherwise devoted to shame and reproach, a more effectual blow would be inflicted upon pauperism, than could be achieved by any other means; for drunkenness is the parent of every crime, and disease and want its inseparable followers.

DOCUMENTS,

ACCOMPANYING THE REPORT.

(A.)

*Outline of Employment at the House of Industry, South
Boston, April 30, 1827.*

MALES.

Ordinary labour of the farm,	-	-	-	-	-	-	-	20
In the Carpenter's shop,	-	-	-	-	-	-	-	3
Tailors and Shoemakers,	-	-	-	-	-	-	-	5
In the kitchen,	-	-	-	-	-	-	-	5
Feeding swine, &c.	-	-	-	-	-	-	-	3
In the barn,	-	-	-	-	-	-	-	2
Keepers of the gate,	-	-	-	-	-	-	-	2
Painters,	-	-	-	-	-	-	-	2
Overseer of oakum room	-	-	-	-	-	-	-	1
Attending the sick,	-	-	-	-	-	-	-	3
Masons,	-	-	-	-	-	-	-	2
Insane,	-	-	-	-	-	-	-	10
Sweepers,	-	-	-	-	-	-	-	2
Blacksmiths,	-	-	-	-	-	-	-	2
Wood-sawyers,	-	-	-	-	-	-	-	3
Oakum pickers,	-	-	-	-	-	-	-	41
Sick and infirm,	-	-	-	-	-	-	-	40
Children,	-	-	-	-	-	-	-	59
								— 205

FEMALES.

In the kitchen,	-	-	-	-	-	-	-	25
Sewing, spinning and knitting,	-	-	-	-	-	-	-	37
Nurses,	-	-	-	-	-	-	-	6
Sick and infirm,	-	-	-	-	-	-	-	79
Children,	-	-	-	-	-	-	-	56
								— 203
Total inmates, April 30, 1827,								— 408

The above exhibits a general outline of the employment during the summer months; in winter, a much larger proportion of the males are employed in picking oakum.

(B.)

Produce of the City Farm, South Boston, season of 1826.

4 tons Barley, cut green,	at \$16 00	-	\$64
4 do. Hay,	20 00	-	80
3 do. Rowen,	18 00	-	54
1½ do. Millet,	8 00	-	12
Corn Fodder,		-	260
80 bushels Corn,	90	-	72
2162 do. Potatoes,	42	-	908 4
330 do. Carrots,	33	-	108 90
300 do. Mangel Wurtzel,	33	-	99
300 do. Turnips,	16	-	48
341 do. Beets,	50	-	170 50
1800 Cabbages,	4	-	72
Peas, Beans, small vegetables, and fruit, sold or consumed in the House, about		-	500
<hr/>			
			\$2448 44

(C.)

*Expenditures by the Directors of the House of Industry of the City of Boston, during the year which commenced May 1st, 1826, and closed May 1st, 1827.**Expenditures for the Farm.*

For stock, such as swine, cows, calves, &c.	\$1535,36	
For corn, oats, hay, straw, trees, seeds, tools, repairs of wagon, and other expenses ap- pertaining to the farm,	1618,67	
	<hr/>	3,154,03
For work on buildings, and materials used; topping chimneys, laying drains, sinking well, and putting in pump, surveying and drawing plans,		3,704,33
Expended for the purchase of junk,		1,265,16
		<hr/>
		\$8,123,52

Ordinary Expenses of the House, viz:

For beef, pork, flour, meal, beans, molasses, tea, milk, butter, salt, oil, tobacco, and liquors, - - - -	\$10,204,16
Cattle for slaughter, - - - -	2,979,89
Clothing, bedding, and small articles of fur- niture, - - - -	3,334,25
Fuel, - - - -	2,564,80
Transportation of Paupers to and from the House, - - - -	411,11
Carriage hire for the Directors, going to and from the House, - - - -	239,62
Expenses of Burials, - - - -	163,01
Medicines, - - - -	155,18
	<hr/> 20,052,02

Salaries.

Superintendent and family, - - -	\$1,000,00
Assistant to the Superintendent, - -	600,00
Clerk hire, including the expense of copying the Tax books, for the use of the Direc- tors, - - - -	616,75
Chaplain and schoolmaster, - - -	467,53
Physician, - - - -	350,00
School mistress, and female domestics,	341,00
Teamster, - - - -	200,00
	<hr/> 3,575,28
Paid for legal advice and services, - -	60,00
For books, stationary, and fuel, for the Di- rector's Office, and for various other small expenses incidental to this establishment,	255,44
	<hr/> 32,066,26
Deduct amount of articles furnished from the House of Industry to the House for Refor- mation of Juvenile Offenders, and charged to the latter House, - - - -	2,274,29
	<hr/>
Leaving the net expenditure for the House of Industry, - - - -	\$29,791,97

(D.)

Income from the House of Industry, during the year which commenced May 1st, 1826, and closed April 30th, 1827.

Received for oakum sold during the year,	\$1657,65
For pork sold from the farm,	- 1633,85
For hides and tallow, of cattle slaughtered for the use of the House,	- - 1005,76
Of Towns and Individuals, on account of expenses incurred for support of Paupers,	790,14
For live stock sold from the farm,	- 355,16
Of the Overseers of the Poor, for Coffins made at the House of Industry,	- 269,50
Received for bacon sold,	- - 194,48
For vegetables sold,	- - - 181,02
For sand,	- - - 52,83
For sundry articles of small amounts, and for work done by the Inmates of the House,	375,56
Total of income, for the year,	- <u>\$6515,95</u>

It will be observed that the whole Expenditure for the House of Industry, the past year, has been	- - - 29,791,97
From which I think there may fairly be deducted, for extraordinary expenses on the buildings, farm, &c. arising from the newness of the present establishment,	- 5,000,00
	<u>24,791,97</u>
Deduct, also, the amount of Income, as per statement above,	- - - 6515,95
And the amount received for support of state Paupers,	- - - 7490,02
	<u>14,005,97</u>
Making the real annual expense of the House of Industry,	- - - \$10,786,00

WM. HAYDEN, Jr. *Auditor.*

(E.)

Account of expenses for supporting the establishment at the Alms House in Salem, Massachusetts, from March 2d, 1824, to March 2d, 1825.

ALMS HOUSE, CR.

By cash received from the state for the support of Paupers who have not a legal settlement in the State,	}	-	2675,04
By cash received as follows, viz:			
* For rocks and gravel sold and labour furnished for surveyors of highways,	}	5709,91	
Wood sold,	- - -	341,25	
Beef and pork sold,	- - -	1302,27	
Oakum, do.	- - -	367,19	
Articles manufactured in the house, and herbs, seeds, vegetables, &c.	}	1066,72	
Board of Persons supported in the house,	- - -	836,10	
Two Legacies,	- - -	290,00	
		<hr/>	9913,44
By ditto expended in repairs and improvements upon the farm, house, and out houses,			747,78
			<hr/>
			\$13,336,26

ALMS HOUSE, DR.

To amount expended for the support of the Poor in the House,	- - -	11,450,15
Balance in favour of the House,	- - -	1886,11

* It may be remarked that the Rock and gravel sold for the benefit of the Institution were taken from a valuable quarry on the Farm attached to the Alms House.

